



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF EVANSVILLE, WATER & LIGHT DEPARTMENT

Principal Office: 31 SOUTH MADISON STREET
EVANSVILLE, WI 53536-1399

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I ERIC BUSSE of _____
(Person responsible for accounts)

_____, CITY OF EVANSVILLE, WATER & LIGHT DEPARTMENT, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2003
(Signature of person responsible for accounts)	(Date)

FINANCE DIRECTOR

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF EVANSVILLE, WATER & LIGHT DEPARTMENT**Utility Address:** 31 SOUTH MADISON STREET
EVANSVILLE, WI 53536-1399**When was utility organized?** 9/9/1901**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ERIC A. BUSSE**Title:** FINANCE DIRECTOR**Office Address:**31 SOUTH MADISON STREET
EVANSVILLE, WI 53536-1399**Telephone:** (608) 882 - 2280**Fax Number:** (608) 882 - 2282**E-mail Address:** eabusse@inwave.com

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: THOMAS COTHARD**Title:** CHAIR**Office Address:**447 EVANS DRIVE
EVANSVILLE, WI 53536**Telephone:** (608) 882 - 5709**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES R FRECHETTE**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:**W339 59511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** jrfcpa@wi.rr.com**Date of most recent audit report:** 12/31/2001**Period covered by most recent audit:** 1/1/2001-12/31/2001

Names and titles of utility management including manager or superintendent:

Name: ERIC A BUSSE**Title:** FINANCIAL DIRECTOR**Office Address:**31 SOUTH MADISON STREET
EVANSVILLE, WI 53536-1399**Telephone:** (608) 882 - 2280**Fax Number:** (608) 882 - 2282**E-mail Address:** eabusse@inwave.com**Name:** SCOTT E GEORGE**Title:** SUPERINTENDENT**Office Address:**31 SOUTH MADISON STREET
EVANSVILLE, WI 53536-1399**Telephone:** (608) 882 - 2288**Fax Number:** (608) 882 - 2282**E-mail Address:**

Name of utility commission/committee: EVANSVILLE WATER & LIGHT COMMITTEE

Names of members of utility commission/committee:

THOMAS G COTHARD, CHAIR

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,468,741	4,236,150	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,711,997	3,208,101	2
Depreciation Expense (403)	356,392	273,469	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	235,637	230,636	5
Total Operating Expenses	4,304,026	3,712,206	
Net Operating Income	164,715	523,944	
Income from Utility Plant Leased to Others (412-413)	1,560	2,400	6
Utility Operating Income	166,275	526,344	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,703	13,377	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	30,170	37,838	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	32,873	51,215	
Total Income	199,148	577,559	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	41	873	13
Total Miscellaneous Income Deductions	41	873	
Income Before Interest Charges	199,107	576,686	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,286	402	14
Amortization of Debt Discount and Expense (428)	2,022		15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	18,365	43,894	17
Other Interest Expense (431)	1,130	3,659	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	22,803	47,955	
Net Income	176,304	528,731	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,140,110	4,582,795	20
Balance Transferred from Income (433)	176,304	528,731	21
Miscellaneous Credits to Surplus (434)	104	29,233	22
Miscellaneous Debits to Surplus--Debit (435)	0	649	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,316,518	5,140,110	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
LEASE ON EXCHANGE STREET	1,560	1
Total (Acct. 412):	1,560	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST REVENUE	30,170	5
Total (Acct. 419):	30,170	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MISCELLANEOUS DEDUCTIONS	41	8
Total (Acct. 426):	41	
Miscellaneous Credits to Surplus (434):		
ADJUST TO ACTUAL	104	9
Total (Acct. 434):	104	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		5,858			5,858	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		3,123			3,123	3
Materials		32			32	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	3,155	0	0	3,155	
Net income (or loss)	0	2,703	0	0	2,703	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	638,422	3,830,319	0	0	4,468,741	1
Less: interdepartmental sales	0	23,287	0	0	23,287	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	816	2,562			3,378	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	637,606	3,804,470	0	0	4,442,076	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	111,967		111,967	1
Electric operating expenses	220,489		220,489	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	43,853		43,853	8
Electric utility plant accounts	148,801		148,801	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	525,110	0	525,110	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,684,321	10,305,818	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,401,245	3,137,120	2
Net Utility Plant	7,283,076	7,168,698	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	25,597	25,597	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	24,900	24,900	4
Net Nonutility Property	697	697	
Investment in Municipality (123)	0	0	5
Other Investments (124)	12,838	12,558	6
Special Funds (125)	66,058	60,132	7
Total Other Property and Investments	79,593	73,387	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,753,659	1,466,788	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	502,829	425,581	11
Other Accounts Receivable (143)	43,549	57,989	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,600	3,600	13
Receivables from Municipality (145)	117,589	281,485	14
Materials and Supplies (150)	123,535	119,831	15
Prepayments (165)	4,217	8,433	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,541,778	2,356,507	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,203	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	7,203	0	
Total Assets and Other Debits	9,911,650	9,598,592	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	355,152	355,152	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,316,518	5,140,110	23
Total Proprietary Capital	5,671,670	5,495,262	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	615,000	723,466	25
Other Long-Term Debt (224)	15,243	20,255	26
Total Long-Term Debt	630,243	743,721	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	353,564	217,413	28
Payables to Municipality (233)	75,921	94,653	29
Customer Deposits (235)	76,462	70,300	30
Taxes Accrued (236)	168,851	168,228	31
Interest Accrued (237)	5,390	11,335	32
Other Current and Accrued Liabilities (238)	28,832	6,513	33
Total Current and Accrued Liabilities	709,020	568,442	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	6,533	138,268	35
Other Deferred Credits (253)	70,736	55,443	36
Total Deferred Credits	77,269	193,711	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,823,448	2,597,456	41
Total Liabilities and Other Credits	9,911,650	9,598,592	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,404,267	0	0	6,253,035	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	0			27,019	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,404,267	0	0	6,280,054	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	802,113	0	0	2,599,132	10
Total Accumulated Provision	802,113	0	0	2,599,132	
Net Utility Plant	3,602,154	0	0	3,680,922	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	708,254	2,428,866			3,137,120	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	90,090	266,302			356,392	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,461				1,461	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
adjust to actual	2,308				2,308	12
Total credits	93,859	266,302	0	0	360,161	13
Debits during year						14
Book cost of plant retired	0	18,760			18,760	15
Cost of removal					0	16
Other debits (specify):						17
adjust to actual		77,276			77,276	18
Total debits	0	96,036	0	0	96,036	19
Balance End of Year	802,113	2,599,132	0	0	3,401,245	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Old Unused Softener Plant	22,332			22,332	2
Old Unused Softener Plant Land	697			697	3
Old Unused Standpipe	2,568			2,568	4
Old Pumping Station	0			0	5
Total Nonutility Property (121)	25,597	0	0	25,597	
Less accum. prov. depr. & amort. (122)	24,900			24,900	6
Net Nonutility Property	697	0	0	697	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	3,600	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>3,600</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			101,260	4,536	105,796	102,626	2
Total Electric Utility					105,796	102,626	

Account	Total End of Year	Amount Prior Year	
Electric utility total	105,796	102,626	1
Water utility	17,739	17,205	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	123,535	119,831	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2002 REFINANCING	0	0	7,203	1
Total			7,203	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	355,152	1
Changes during year (explain):		
NONE		2
Balance end of year	355,152	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND/WATER TOWER	08/07/1991	03/15/2001	6.25%	0	1
STATE TRUST FUND/WATER TOWER	08/15/1990	03/15/2000	6.25%	0	2
STATE TRUST FUND/WATER STREET MAIN	04/11/1979	03/15/1999	5.00%	0	3
2002 REFINANCE	01/02/2002	10/01/2007	3.37%	615,000	4
UB&T/1996 PROJECTS	04/19/1996	04/19/2006	4.96%	0	5
UB&T/BOOSTER	12/31/1994	12/30/2004	6.00%	0	6
UB&T/SUBSTATION	02/14/1997	02/14/2007	5.80%	0	7
STATE TRUST FUND/WATER TOWER	11/14/1990	03/15/2000	6.25%	0	8
Total for Account 223				615,000	
Other Long-Term Debt (224)					
DEERE CREDIT INC/SKID LOADER PLUS	09/15/2000	09/06/2005	7.15%	15,243	9
BURNHAM/LAND CONTRACT	07/01/1991	08/01/2001	7.25%	0	10
Total for Account 224				15,243	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	168,228	1
Accruals:		
Charged water department expense	78,154	2
Charged electric department expense	118,405	3
Charged sewer department expense	1,595	4
Other (explain):		
NONE		5
Total Accruals and other credits	198,154	
Taxes paid during year:		
County, state and local taxes	162,540	6
Social Security taxes	30,051	7
PSC Remainder Assessment	4,940	8
Other (explain):		
NONE		9
Total payments and other debits	197,531	
Balance end of year	168,851	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
State Trust Fund Loans	0			0	2
UB&T Loans	11,335	18,365	24,310	5,390	3
Subtotal	11,335	18,365	24,310	5,390	
Other Long-Term Debt (224)					
BURNHAM LAND CONTRACT	0		0	0	4
JOHN DEERE INC SKID LOADER	0	1,286	1,286	0	5
Subtotal	0	1,286	1,286	0	
Notes Payable (231)					
Customer Deposit Interest	0	1,130	1,130	0	6
Subtotal	0	1,130	1,130	0	
Total	11,335	20,781	26,726	5,390	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,772,251	825,205	0	0	0	2,597,456	1
Add credits during year:							
For Services		18,041				18,041	2
For Mains	223,360	202,118				425,478	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
HIGH SCH CONSTR RECLASSSED TO PLANT	164,500					164,500	5
PLANT CHGS PLACED INCORRECTLY	53,027					53,027	6
Balance End of Year	1,778,084	1,045,364	0	0	0	2,823,448	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	223,360					223,360	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INVESTMENTS	12,838	2
Total (Acct. 124):	12,838	
Special Funds (125):		
CUSTOMER DEPOSITS	66,058	3
Total (Acct. 125):	66,058	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,461	5
Electric	473,368	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	502,829	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	33,934	9
Merchandising, jobbing and contract work	9,615	10
Other (specify):		
NONE		11
Total (Acct. 143):	43,549	
Receivables from Municipality (145):		
MUNI OUTSTANDING	117,589	12
Total (Acct. 145):	117,589	
Prepayments (165):		
PREPAYMENTS	4,217	13
Total (Acct. 165):	4,217	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
PAYABLES	75,921	16
Total (Acct. 233):	75,921	
Other Deferred Credits (253):		
DEFERRED	70,736	17
Total (Acct. 253):	70,736	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,332,068	6,085,469	0	0	10,417,537	1
Materials and Supplies	17,472	104,211	0	0	121,683	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	755,183	2,513,999	0	0	3,269,182	4
Customer Advances for Construction		6,533			6,533	5
Contributions in Aid of Construction	1,775,167	935,284	0	0	2,710,451	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,819,190	2,733,864	0	0	4,553,054	
Net Operating Income	179,603	(14,888)	0	0	164,715	8
Net Operating Income as a percent of						
Average Net Rate Base	9.87%	-0.54%	N/A	N/A	3.62%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	355,152	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,228,314	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	5,583,466	
Net Income		
Net Income	176,304	5
Percent Return on Proprietary Capital	3.16%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Purchased new S-10 Pickup truck for meter reader. Purchased and implemented new computers and accounting system within City Hall. This is the first operational network in City Hall. Expansion to outlying buildings to take place in 2003, primarily for electronic meter reading functions.

New High School opened in fall of 2002, growth continues on both east and west sides of the city.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Customer Deposit account interest accrues to acct. 235

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email response received 7/17/03:
Elaine,

I have noted what I believe are adequate responses to your questions. If you need more explanations, I hope I can supply them. I would like to know if you are going to have a Annual Report training or something that will help me with this process in the future. Let me know if something like this would be coming up in the near future.

Thanks,

Eric

-----Original Message-----

From: Engelke, Elaine PSC [mailto:Elaine.Engelke@psc.state.wi.us]
Sent: Thursday, June 12, 2003 11:06 AM
To: eabusse@inwave.com
Subject: 2002 annual report

Dear Eric,

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-19, the amount reported in Account 145 is described as "muni outstanding" and the amount reported in Account 233, is described as "payables". Amounts greater than \$5,000 should be described with more detail, such as a short list. Please provide that detail. This contains receivables joint metering, items placed on the tax roll, outstanding fire protection cost, outstanding costs and city metered postage paid by Water & Light,
2. On Page W-5, transmission and distribution expenses increased over \$5,000 and 25% from the prior year without explanation. Please provide a short explanation. Hydrant replacements and reclassifying to maintenance from CWIP.
3. A footnote on Page W-16 indicates "Prior reporting periods had placed value of additions in plant totals. Footage updated to actual amounts #345". This footnote appears to be saying that the schedule is reporting prior year corrections to water services of 11 units. In the future, prior year adjustments should be reported in the adjustment column, not the additions column. The same would be true for the additions reported on Page W-15, they should have been reported as adjustments to mains rather than additions. I have this noted for future reference.
4. On Page W-17, 113 meters are reported retired. However, no corresponding dollars are reported retired to Account 346, Meters, Page W-8. It appears that dollar retirements may have been netted into dollar

FINANCIAL SECTION FOOTNOTES

additions because the average cost of meters (unit additions divided into Account 346 dollars) is \$105 which is very low considering that your utility added two 4-inch meters, in addition to numerous smaller meters. Please furnish an explanation of why dollars are not reported retired in Account 346, Meters for the 113 meter units reported retired. This was reported from actual retirements during the year, however, looking back at entries made, we neglected to make that entry to retire from plant and depreciation. We regret the error for this entry.

5. On Page W-7, utility plant Jan. 1 is reported as \$4,404,267. However, the net utility plant reported on Page F-7 of your 2001 annual report is \$4,285,030. It appears you used the 2002 end of year utility plant in service total. In the future, the correct number to use on Page W-7 would be the plant total from the net utility plant schedule, Page F-7, of the prior year report. I have this noted for future reference.

6. On Page E-3, distribution expenses increased over \$5,000 and 25% from the prior year. Please furnish a brief explanation. Due to the warm winter conditions, our annual tree trimming was able to extend its timeframe and additional trimming was used during the North Loop section rebuild. Also, crews were able to set poles for the 2003 rebuild to cut additional costs in 2003.

7. On Page E-12, under Commercial & Industrial, General Service is reported as GS-1/2. Your tariff is GS-1. Please report General Service as "GS-1" in the future. I have this noted for future reference.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

email sent 6/12/03:

Dear Eric,

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The

FINANCIAL SECTION FOOTNOTES

years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-19, the amount reported in Account 145 is described as "muni outstanding" and the amount reported in Account 233, is described as "payables". Amounts greater than \$5,000 should be described with more detail, such as a short list. Please provide that detail.
2. On Page W-5, transmission and distribution expenses increased over \$5,000 and 25% from the prior year without explanation. Please provide a short explanation.
3. A footnote on Page W-16 indicates "Prior reporting periods had placed value of additions in plant totals. Footage updated to actual amounts #345". This footnote appears to be saying that the schedule is reporting prior year corrections to water services of 11 units. In the future, prior year adjustments should be reported in the adjustment column, not the additions column. The same would be true for the additions reported on Page W-15, they should have been reported as adjustments to mains rather than additions.
4. On Page W-17, 113 meters are reported retired. However, no corresponding dollars are reported retired to Account 346, Meters, Page W-8. It appears that dollar retirements may have been netted into dollar additions because the average cost of meters (unit additions divided into Account 346 dollars) is \$105 which is very low considering that your utility added two 4-inch meters, in addition to numerous smaller meters. Please furnish an explanation of why dollars are not reported retired in Account 346, Meters for the 113 meter units reported retired.
5. On Page W-7, utility plant Jan. 1 is reported as \$4,404,267. However, the net utility plant reported on Page F-7 of your 2001 annual report is \$4,285,030. It appears you used the 2002 end of year utility plant in service total. In the future, the correct number to use on Page W-7 would be the plant total from the net utility plant schedule, Page F-7, of the prior year report.
6. On Page E-3, distribution expenses increased over \$5,000 and 25% from the prior year. Please furnish a brief explanation.
7. On Page E-12, under Commercial & Industrial, General Service is reported as GS-1/2. Your tariff is GS-1. Please report General Service as "GS-1" in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

"Elaine"

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	623,307	1
Total Sales of Water	623,307	
Other Operating Revenues		
Forfeited Discounts (470)	3,294	2
Miscellaneous Service Revenues (471)	520	3
Rents from Water Property (472)	9,840	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,461	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	15,115	
Total Operating Revenues	638,422	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,234	8
Pumping Expenses (620-625)	41,872	9
Water Treatment Expenses (630-635)	15,747	10
Transmission and Distribution Expenses (640-655)	71,514	11
Customer Accounts Expenses (901-904)	14,501	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	119,024	14
Total Operation and Maintenance Expenses	263,892	
Other Operating Expenses		
Depreciation Expense (403)	90,090	15
Amortization Expense (404-407)		16
Taxes (408)	104,837	17
Total Other Operating Expenses	194,927	
Total Operating Expenses	458,819	
NET OPERATING INCOME	179,603	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,563	83,610	289,834	4
Commercial	161	21,233	57,619	5
Industrial	12	10,244	18,301	6
Total Metered Sales to General Customers (461)	1,736	115,087	365,754	
Private Fire Protection Service (462)	11		11,648	7
Public Fire Protection Service (463)	2		230,242	8
Other Sales to Public Authorities (464)	19	6,648	15,663	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,768	121,735	623,307	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	229,968	1
Wholesale fire protection billed	274	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	230,242	
Forfeited Discounts (470):		
Customer late payment charges	3,294	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,294	
Miscellaneous Service Revenues (471):		
TAX LETTERS FOR TITLE COMPANIES	520	7
Total Miscellaneous Service Revenues (471)	520	
Rents from Water Property (472):		
US CELLULAR TOWER RENT	9,840	8
Total Rents from Water Property (472)	9,840	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,461	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,461	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	1,234	4
Total Source of Supply Expenses	1,234	
PUMPING EXPENSES		
Operation Labor (620)	64	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,463	7
Operation Supplies and Expenses (623)	2,699	8
Maintenance of Pumping Plant (625)	17,646	9
Total Pumping Expenses	41,872	
WATER TREATMENT EXPENSES		
Operation Labor (630)	2,188	10
Chemicals (631)	11,462	11
Operation Supplies and Expenses (632)	141	12
Maintenance of Water Treatment Plant (635)	1,956	13
Total Water Treatment Expenses	15,747	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	1,092	14
Operation Supplies and Expenses (641)	9,442	15
Maintenance of Distribution Reservoirs and Standpipes (650)	406	16
Maintenance of Mains (651)	13,305	17
Maintenance of Services (652)	29,734	18
Maintenance of Meters (653)	4,808	19
Maintenance of Hydrants (654)	12,653	20
Maintenance of Other Plant (655)	74	21
Total Transmission and Distribution Expenses	71,514	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,487	22
Accounting and Collecting Labor (902)	7,048	23
Supplies and Expenses (903)	3,150	24
Uncollectible Accounts (904)	816	25
Total Customer Accounts Expenses	14,501	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	25,289	27
Office Supplies and Expenses (921)	5,928	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,035	30
Property Insurance (924)	298	31
Injuries and Damages (925)	5,160	32
Employee Pensions and Benefits (926)	53,401	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	8,632	35
Transportation Expenses (933)	4,867	36
Maintenance of General Plant (935)	12,414	37
Total Administrative and General Expenses	119,024	
Total Operation and Maintenance Expenses	263,892	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		94,077	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,527	2
Net property tax equivalent		92,550	
Social Security	35%	11,590	3
PSC Remainder Assessment		697	4
Other (specify): NONE			5
Total tax expense		104,837	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226520				3
County tax rate	mills		6.870950				4
Local tax rate	mills		9.727530				5
School tax rate	mills		13.865280				6
Voc. school tax rate	mills		1.944710				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.634990				10
Less: state credit	mills		1.510040				11
Net tax rate	mills		31.124950				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.727530				14
Combined School Tax Rate	mills		15.809990				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.537520				17
Total Tax Rate	mills		32.634990				18
Ratio of Local and School Tax to Total	dec.		0.782520				19
Total tax net of state credit	mills		31.124950				20
Net Local and School Tax Rate	mills		24.355884				21
Utility Plant, Jan. 1	\$	4,404,267	4,404,267				22
Materials & Supplies	\$	17,739	17,739				23
Subtotal	\$	4,422,006	4,422,006				24
Less: Plant Outside Limits	\$	53,542	53,542				25
Taxable Assets	\$	4,368,464	4,368,464				26
Assessment Ratio	dec.		0.884200				27
Assessed Value	\$	3,862,596	3,862,596				28
Net Local & School Rate	mills		24.355884				29
Tax Equiv. Computed for Current Year	\$	94,077	94,077				30
Tax Equivalent per 1994 PSC Report	\$	47,842					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	94,077					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,181		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	157,909	72,250	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	160,090	72,250	
PUMPING PLANT			
Land and Land Rights (320)	3,685		12
Structures and Improvements (321)	509,066		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	111,132		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	40,705		20
Total Pumping Plant	664,588	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,712		23
Total Water Treatment Plant	25,712	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,735		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,181	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			230,159	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	232,340	
PUMPING PLANT				
Land and Land Rights (320)			3,685	12
Structures and Improvements (321)			509,066	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			111,132	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			40,705	20
Total Pumping Plant	0	0	664,588	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			25,712	23
Total Water Treatment Plant	0	0	25,712	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,735	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	548,183		26
Transmission and Distribution Mains (343)	1,944,957		27
Fire Mains (344)	0		28
Services (345)	311,295		29
Meters (346)	142,730	10,811	30
Hydrants (348)	291,047		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,243,947	10,811	
GENERAL PLANT			
Land and Land Rights (389)	22,213		33
Structures and Improvements (390)	47,499	5,446	34
Office Furniture and Equipment (391)	9,361	112	35
Computer Equipment (391.1)	21,348	11,257	36
Transportation Equipment (392)	24,420	44,521	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,698		39
Laboratory Equipment (395)	8,299		40
Power Operated Equipment (396)	9,240		41
Communication Equipment (397)	2,455		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	165,533	61,336	
Total utility plant in service directly assignable	4,259,870	144,397	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,259,870	144,397	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			548,183	26
Transmission and Distribution Mains (343)			1,944,957	27
Fire Mains (344)			0	28
Services (345)			311,295	29
Meters (346)			153,541	30
Hydrants (348)			291,047	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	3,254,758	
GENERAL PLANT				
Land and Land Rights (389)			22,213	33
Structures and Improvements (390)			52,945	34
Office Furniture and Equipment (391)			9,473	35
Computer Equipment (391.1)			32,605	36
Transportation Equipment (392)			68,941	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			20,698	39
Laboratory Equipment (395)			8,299	40
Power Operated Equipment (396)			9,240	41
Communication Equipment (397)			2,455	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	226,869	
Total utility plant in service directly assignable	0	0	4,404,267	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	0	0	4,404,267	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			13,116	13,116	1
February			11,293	11,293	2
March			12,987	12,987	3
April			13,179	13,179	4
May			12,937	12,937	5
June			13,409	13,409	6
July			16,313	16,313	7
August			13,648	13,648	8
September			12,451	12,451	9
October			11,960	11,960	10
November			13,371	13,371	11
December			12,753	12,753	12
Total annual pumpage	0	0	157,417	157,417	
Less: Water sold				121,735	13
Volume pumped but not sold				35,682	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				1,000	16
Volume related to equipment/system malfunction				1,400	17
Non-utility volume NOT included in water sales				15,000	18
Total volume not sold but accounted for				17,400	19
Volume pumped but unaccounted for				18,282	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				695	23
Date of maximum: 7/18/2002					24
Cause of maximum:					25
Filling geo-thermal tanks at new high school, excessive watering due to very dry conditions (issued a water conservation notice to general public for water consumption).					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				300	26
Date of minimum: 10/19/2002					27
Total KWH used for pumping for the year				356,603	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
EXCHANGE STREET 1929 & 1985	Well #1	999	8	662,400	Yes	1
EXCHANGE STREET 1960 & 1995	Well #2	996	16	1,065,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3 FIRE PUMP	1
Location	EXCHANGE STREET	EXCHANGE STREET	EXCHANGE STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1995	1995	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1995	1995	1995	10
Type	ELECTRIC	NATURAL GAS	ELECTRIC	11
Horsepower	40	40	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	DEEP WELL #1	DEEP WELL #2	GENERATOR	14
Location	EXCHANGE STREET	EXCHANGE STREET	EXCHANGE STREET	15
Purpose	P	P	S	16
Destination	R	R	D	17
Pump Manufacturer	BRYAN JACKSON	BRYAN JACKSON	CUMMINS ONAN	18
Year Installed	1929	1957	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	20
Actual Capacity (gpm)	460	740	1	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	PUMP HAS SOME BAD INFO	22
Year Installed	1985	1957	1995	23
Type	ELECTRIC	ELECTRIC	DIESEL	24
Horsepower	25	40	1	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1931	1990	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	2	185	6
Total capacity in gallons (actual)	400,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		3.8880	12
Is a corrosion control chemical used (yes, no)?		N	13
Is water fluoridated (yes, no)?		Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	160	0	0	0	160
M	D	4.000	24,971	0	0	0	24,971
A	D	6.000	5,198	0	0	0	5,198
M	D	6.000	16,604	0	0	0	16,604
M	D	8.000	32,037	1,200	0	0	33,237
M	D	10.000	24,447	0	0	0	24,447
M	D	12.000	3,187	0	0	0	3,187
Total Within Municipality			106,604	1,200	0	0	107,804
Total Utility			106,604	1,200	0	0	107,804

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.250	1	0	0	0	1		1
M	0.500	7	0	0	0	7		2
M	0.750	1,130	0	0	0	1,130		3
M	1.000	443	11	0	0	454		4
M	1.500	2	0	0	0	2		5
M	2.000	28	0	0	0	28		6
P	2.000	1	0	0	0	1		7
M	4.000	7	0	0	0	7		8
M	6.000	8	0	0	0	8		9
M	10.000	2	0	0	0	2		10
Total Utility		1,629	11	0	0	1,640	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,726	95	85		1,736	85	1
0.750	34	6	10		30	10	2
1.000	21	0	2		19	2	3
1.250	4	0	0		4	0	4
1.500	23	0	7		16	7	5
2.000	28	0	6		22	7	6
3.000	7	0	3		4	3	7
4.000	0	2			2		8
Total:	1,843	103	113	0	1,833	114	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,544	119	1	6	0	66	1,736	1
0.750	15	5	1	0	0	9	30	2
1.000	2	10	2	4	0	1	19	3
1.250	0	4	0	0	0	0	4	4
1.500	1	12	2	1	0	0	16	5
2.000	0	13	2	6	1	0	22	6
3.000	0	0	3	1	0	0	4	7
4.000			1	1			2	8
Total:	1,562	163	12	19	1	76	1,833	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	249	0	0		249	2
Total Fire Hydrants	249	0	0	0	249	
Flushing Hydrants						
	0	0			0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	217
Number of distribution system valves end of year:	414
Number of distribution valves operated during year:	223

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Well #1 rehab took place to obtain better service, at time of completion well was back to 100%.

Water Mains (Page W-15)

Prior reporting periods had placed value of additions in plant totals.
Footage updated to actual amounts #316/343

Water Services (Page W-16)

Prior reporting periods had placed value of additions in plant totals.
Footage updated to actual amounts #345

Meters (Page W-17)

Meters not known if were tested by 12/31 to remove from plant or place back in service.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,778,600	1
Total Sales of Electricity	3,778,600	
Other Operating Revenues		
Forfeited Discounts (450)	17,379	2
Miscellaneous Service Revenues (451)	26,949	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	7,391	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	51,719	
Total Operating Revenues	3,830,319	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,563,220	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	553,959	11
Customer Accounts Expenses (901-904)	61,264	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	269,662	14
Total Operation and Maintenance Expenses	3,448,105	
Other Expenses		
Depreciation Expense (403)	266,302	15
Amortization Expense (404-407)		16
Taxes (408)	130,800	17
Total Other Expenses	397,102	
Total Operating Expenses	3,845,207	
NET OPERATING INCOME	(14,888)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	17,379	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	17,379	
Miscellaneous Service Revenues (451):		
NONE	26,949	3
Total Miscellaneous Service Revenues (451)	26,949	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT	7,391	5
Total Rent from Electric Property (454)	7,391	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,563,220	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,563,220	
Total Power Production Expenses	2,563,220	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	31,337	20
Line and Station Labor (561)	15,352	21
Line and Station Supplies and Expenses (562)	31,163	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	3,502	24
Customer Installations Expenses (567)	3,577	25
Miscellaneous Distribution Expenses (569)	20,149	26
Maintenance of Structures and Equipment (571)	19,085	27
Maintenance of Lines (572)	414,219	28
Maintenance of Line Transformers (573)	7,027	29
Maintenance of Street Lighting and Signal Systems (574)	6,170	30
Maintenance of Meters (575)	2,378	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>553,959</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	15,090	33
Accounting and Collecting Labor (902)	28,502	34
Supplies and Expenses (903)	15,110	35
Uncollectible Accounts (904)	2,562	36
Total Customer Accounts Expenses	<u>61,264</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	45,371	38
Office Supplies and Expenses (921)	11,133	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	8,130	41
Property Insurance (924)	1,074	42
Injuries and Damages (925)	9,881	43
Employee Pensions and Benefits (926)	110,796	44
Regulatory Commission Expenses (928)	7,385	45
Miscellaneous General Expenses (930)	23,375	46
Transportation Expenses (933)	18,355	47
Maintenance of General Plant (935)	34,162	48
Total Administrative and General Expenses	269,662	
Total Operation and Maintenance Expenses	3,448,105	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		101,004	1
Social Security	65%	18,461	2
Wisconsin Gross Receipts Tax		7,676	3
PSC Remainder Assessment		3,659	4
Other (specify): NONE			5
Total tax expense		130,800	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226520				3
County tax rate	mills		6.870950				4
Local tax rate	mills		9.727530				5
School tax rate	mills		13.865280				6
Voc. school tax rate	mills		1.944710				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.634990				10
Less: state credit	mills		1.510040				11
Net tax rate	mills		31.124950				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.727530				14
Combined School Tax Rate	mills		15.809990				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.537520				17
Total Tax Rate	mills		32.634990				18
Ratio of Local and School Tax to Total	dec.		0.782520				19
Total tax net of state credit	mills		31.124950				20
Net Local and School Tax Rate	mills		24.355884				21
Utility Plant, Jan. 1	\$	6,253,034	6,253,034				22
Materials & Supplies	\$	105,796	105,796				23
Subtotal	\$	6,358,830	6,358,830				24
Less: Plant Outside Limits	\$	1,668,731	1,668,731				25
Taxable Assets	\$	4,690,099	4,690,099				26
Assessment Ratio	dec.		0.884200				27
Assessed Value	\$	4,146,986	4,146,986				28
Net Local & School Rate	mills		24.355884				29
Tax Equiv. Computed for Current Year	\$	101,003	101,003				30
Tax Equivalent per 1994 PSC Report	\$	57,699					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	101,004					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	185		34
Structures and Improvements (361)	0		35
Station Equipment (362)	674,194		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	727,205		38
Overhead Conductors and Devices (365)	769,060		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	830,147	257,510	41
Line Transformers (368)	1,071,989	40,012	42
Services (369)	646,094		43
Meters (370)	230,805	13,004	44
Installations on Customers' Premises (371)	26,168		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	139,610	19	47
Total Distribution Plant	5,115,457	310,545	
GENERAL PLANT			
Land and Land Rights (389)	41,752		48
Structures and Improvements (390)	111,268	6,044	49
Office Furniture and Equipment (391)	18,779	380	50
Computer Equipment (391.1)	39,634	18,380	51
Transportation Equipment (392)	209,151	17,817	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	78,666		54
Laboratory Equipment (395)	4,806		55
Power Operated Equipment (396)	278,211		56
Communication Equipment (397)	20,180	725	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			185 34
Structures and Improvements (361)			0 35
Station Equipment (362)			674,194 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	9,542		717,663 38
Overhead Conductors and Devices (365)	9,218		759,842 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			1,087,657 41
Line Transformers (368)			1,112,001 42
Services (369)			646,094 43
Meters (370)			243,809 44
Installations on Customers' Premises (371)			26,168 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			139,629 47
Total Distribution Plant	18,760	0	5,407,242
GENERAL PLANT			
Land and Land Rights (389)			41,752 48
Structures and Improvements (390)			117,312 49
Office Furniture and Equipment (391)			19,159 50
Computer Equipment (391.1)			58,014 51
Transportation Equipment (392)			226,968 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			78,666 54
Laboratory Equipment (395)			4,806 55
Power Operated Equipment (396)			278,211 56
Communication Equipment (397)			20,905 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	802,447	43,346
Total utility plant in service directly assignable	5,917,904	353,891
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 5,917,904	 353,891

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	845,793
Total utility plant in service directly assignable	18,760	0	6,253,035
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	18,760	0	6,253,035

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		0.51	1
7.2/12.5 kV (12kV)	0.88	22.47	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.77	5
7.2/12.5 kV (12kV)	1.81	135.60	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV		15.27	9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	9,753	Thursday	01/03/2002	09:00	4,790	1
February	02	9,453	Monday	02/11/2002	10:00	5,122	2
March	03	9,660	Monday	03/04/2002	18:00	4,541	3
April	04	9,040	Friday	04/05/2002	09:00	3,941	4
May	05	8,935	Thursday	05/02/2002	09:00	4,392	5
June	06	13,704	Tuesday	06/25/2002	14:00	5,606	6
July	07	13,992	Thursday	07/18/2002	14:00	5,741	7
August	08	14,092	Thursday	08/01/2002	14:00	6,307	8
September	09	13,161	Monday	09/09/2002	15:00	5,544	9
October	10	10,670	Monday	09/30/2002	14:00	4,411	10
November	11	10,689	Thursday	10/31/2002	09:00	6,197	11
December	12	11,056	Wednesday	12/04/2002	09:00	5,582	12
Total		134,205				62,174	

System Name Evansville

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Alliant (Wisconsin Power & Light)

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	62,174	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	62,174	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	59,545	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	59,545	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	2,629	27
Total Energy Losses	2,629	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.2285%	29
Total Disposition of Energy	62,174	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
YARD LIGHTS	MS-1	4	3	1
RESIDENTIAL SERVICE	RG-1	2,646	24,055	2
Total Sales for Residential Sales		2,650	24,058	
Commercial & Industrial				
SMALL POWER	CP-1	38	6,736	3
LARGE POWER	CP-2	12	6,787	4
INDUSTRIAL POWER	CP-4	2	11,837	5
GENERAL SERVICE	GS-1/2	503	9,667	6
YARD LIGHTS	MS-1		209	7
Total Sales for Commercial & Industrial		555	35,236	
Public Street & Highway Lighting				
ATHLETIC FIELD LIGHTING SERVICE	MIS	1	6	8
STREET LIGHTING	MS-1	2	245	9
Total Sales for Public Street & Highway Lighting		3	251	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,208	59,545	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		338	28	366	1
		1,357,564	211,745	1,569,309	2
0	0	1,357,902	211,773	1,569,675	
22,274	21,942	324,682	64,350	389,032	3
24,083	33,842	326,869	59,777	386,646	4
41,491	58,744	619,271	99,016	718,287	5
		583,594	81,275	664,869	6
		20,231	1,761	21,992	7
87,848	114,528	1,874,647	306,179	2,180,826	
		3,134	70	3,204	8
		22,873	2,022	24,895	9
0	0	26,007	2,092	28,099	
				0	10
0	0	0	0	0	
87,848	114,528	3,258,556	520,044	3,778,600	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars					
(a)	(b)	(c)			
Name of Vendor	WI Power & Light				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69K Volts				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	134,205				6
Average load factor	63.4646%				7
Total Cost of Purchased Power	2,582,989				8
Average cost per kWh	0.0415				9
On-Peak Hours (if applicable)	9am - 6pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,247	2,544			12
February	2,455	2,666			13
March	2,205	2,335			14
April	1,975	1,966			15
May	2,218	2,174			16
June	2,687	2,919			17
July	2,812	2,929			18
August	3,054	3,254			19
September	2,814	2,730			20
October	2,231	2,181			21
November	3,089	3,108			22
December	2,667	2,916			23
Total kWh (000)	30,454	31,722			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							0

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						0

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	a	a	1			
Total							<u><u>0</u></u>

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
								1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	1981	1997	Older			1
Voltage--High Side	69,000	69,000	69,000			2
Voltage--Low Side	12	12	12			3
Num. Main Transformers in Operation	1	1	1			4
Capacity of Transformers in kVA	7,500	10,000	7,500			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW			14,467			7
Dt and Hr of Such Maximum Demand			08/01/2002			8
			13:00			9
Kwh Output			62,174			10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,211	1,474	50,401	1
Acquired during year	131	73	1,630	2
Total	3,342	1,547	52,031	3
Retired during year	93	18	765	4
Sales, transfers or adjustments increase (decrease)		(27)	(1,072)	5
Number end of year	3,249	1,502	50,194	6
Number end of year accounted for as follows:				7
In customers' use	3,123	1,430	48,847	8
In utility's use	10	13	245	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	116	59	1,102	12
Total end of year	3,249	1,502	50,194	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	104	93,600	1
Mercury Vapor	250	2	2,400	2
Mercury Vapor	400	2	3,360	3
Other	300	1	1,500	4
Sodium Vapor	100	162	87,480	5
Sodium Vapor	150	1	70	6
Sodium Vapor	250	16	19,200	7
Total		288	207,610	
Ornamental				
Metal Halide/Halogen	175	2	1,800	8
Metal Halide/Halogen	250	31	37,200	9
NONE		0		10
Total		33	39,000	
Other				
NONE		0		11
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

added underground to north loop rehab, adjusted prior years balances to actual.
